



GRUNDY COUNTY, MISSOURI
EX-OFFICIO COUNTY COLLECTOR

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2000-116
November 13, 2000
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

November 2000

www.auditor.state.mo.us

Our office conducted an audit of the Ex-Officio County Collector, Grundy County, Missouri.

State statute requires the state auditor to audit the office of the County Collector after being notified of a vacancy in that office. On August 8, 2000, a vacancy occurred in the office of the Ex-Officio County Collector of Grundy County, Missouri; a successor was appointed effective August 25, 2000.

This audit report includes no findings arising from our audit of the Grundy County Ex-Officio County Collector.

YELLOW SHEET

GRUNDY COUNTY, MISSOURI
EX-OFFICIO COUNTY COLLECTOR

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Ex-Officio County Collector
Grundy County, Missouri

Section 52.150, RSMo 1994, requires the state auditor to audit the office of the County Collector after being notified of a vacancy in that office. On August 8, 2000, a vacancy occurred in the office of the Ex-Officio County Collector of Grundy County, Missouri; a successor was appointed effective August 25, 2000.

To satisfy our statutory obligation we have audited the operations of the Ex-Officio County Collector of Grundy County, Missouri. The scope of this audit included, but was not necessarily limited to, the period March 1 to August 8, 2000, and the year ended February 29, 2000. In accordance with Section 52.150, RSMo 1994, our responsibilities during this audit were to:

1. Determine the financial condition of the accounts of the office of the Ex-Officio County Collector.
2. Determine the proper compensation that should have been paid to the replaced Ex-Officio County Collector during the past three years and the compensation actually paid during such period.
3. File a report of our findings with the County Commission and the person appointed to fill the vacancy in the office of the Ex-Officio County Collector.

Section 52.150, RSMo 1994, requires the County Commission to accept the state auditor's report and, if necessary, to take certain specific actions if the state auditor finds any monies owing to the county or the past Ex-Officio County Collector.

Our audit was conducted in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the Ex-Officio County Collector.

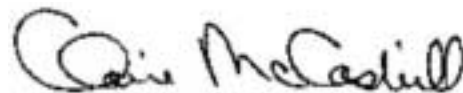
As part of our audit, we assessed the controls of the Ex-Officio County Collector to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of

the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the Ex-Officio County Collector and was not subjected to the procedures applied in the audit of that office.

The accompanying Management Advisory Report presents our findings arising from our audit of the Ex-Officio County Collector.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

October 6, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Regina Pruitt, CPA
Audit Staff:	Martin Beck

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

GRUNDY COUNTY, MISSOURI
EX-OFFICIO COUNTY COLLECTOR
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

This report includes no findings arising from our audit of the Ex-Officio County Collector.

This report is intended for the information of the Ex-Officio County Collector and the management of Grundy County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

GRUNDY COUNTY, MISSOURI
EX-OFFICIO COUNTY COLLECTOR
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The Ex-Officio County Collector and the township collectors bill and collect property taxes for the county and most local governments.

Helen Frisbie served as Ex-Officio County Collector until August 8, 2000. Colleen Kidd was appointed the Grundy County Ex-Officio Collector effective August 25, 2000.

The Ex-Officio County Collector received compensation of \$9,449 for the period April 1 to August 8, 2000. During the years ended March 31, 2000, 1999, and 1998, the Ex-Officio County Collector received compensation of \$26,512 per year. Compensation was in accordance with statutory provisions.

The following schedule reflects amounts from the records of the Ex-Officio County Collector on the modified accrual basis. The schedule does not include any of the operating costs of the Ex-Officio County Collector's office other than commissions retained. Operating costs are paid from the General Revenue Fund of the county.

Appendix

GRUNDY COUNTY, MISSOURI
EX-OFFICIO COUNTY COLLECTOR
SCHEDULE OF REVENUES AND EXPENDITURES

	Period March 1 to August 8, 2000	Year Ended February 29, 2000
REVENUES		
Property taxes	\$ 355,775	5,312,649
Interest	1,073	3,358
Other	31,536	69,432
Less Provision for Uncollectible Accounts	(190,373)	(340,249)
Total Revenues	<u>198,011</u>	<u>5,045,190</u>
EXPENDITURES		
State of Missouri	1,388	24,163
General Revenue Fund	5,485	94,313
Special Road and Bridge Fund	138	29,381
Townships Road and Bridge	4,896	146,640
Assessment Fund	2,616	53,653
Health Center Fund	4,268	118,499
Senate Bill 40 Board Fund	2,879	78,200
School districts	103,258	3,040,740
North Central Missouri College	8,348	219,951
Library district	5,352	155,637
Nursing home	4,275	121,160
Fire protection district	3,188	105,084
Townships	11,351	283,640
Township road bond	243	12,791
Special road district	493	8,702
Cities	18,634	446,311
County Clerk	552	540
County Employees' Retirement	10,245	18,827
Commissions and fees:		
Township Collectors	0	43,308
General Revenue Fund	10,404	43,650
Total Expenditures	<u>198,011</u>	<u>5,045,190</u>
REVENUES OVER (UNDER EXPENDITURES)	<u>\$ 0</u>	<u>0</u>